

DE : Leil Oliveira Advocaia

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**PROCAPUI – PRODUTORES DE CAMARÕES DE ICAPUI LTDA**  
**CNPJ 04.198.103/0001-60**  
Mailing Address: Av. Eng. Alberto S4, 480 – Papicu  
Fortaleza – CE – Brazil CEP: 60.175-395 – Tel. +55 (85) 262-1857

Fortaleza/CE/Brazil, June 3rd, 2004.

**MESSRS**  
**G.F. HIGGINS, INC**  
825 Washington Street  
Pembroke, MA 02359  
Tel (781) 826-8858 Fax (781) 826-4161

**REF: ACKNOWLEDGMENT LETTER**

WE “ PROCAPUI LTDA “and “JOZEF ANAVIAN” acknowledge owing to G.F HIGGINS Inc. as of December 31” 2003 the sum of US\$ 1,300,000.(one million and three hundred thousands dollars) and since that time we have been able to reduce that sum to US\$ 1,150,000.(one million and one hundred fifty thousands dollars).

We will continue to work with GF HIGGINS to reduce the amount owed.

Thanking you in advance for your support.  
Procapui – Prod. de Camarões de Icapui Ltda.

  
Marcel G. L. L. L.  
President

c/o Chris CESSARA

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G.F. HIGGINS

08/07/2004 09:01 FAX 7818264161

EXHIBIT C